



### Agenda Item Details

Meeting	Jan 17, 2023 - REGULAR MEETING AGENDA (5:30 PM)
Category	22. Consent - Finance - Budgeting
Subject	A. Resolutions to Amend 2022-2023 District School Budget
Access	Public
Type	Action (Consent)
Fiscal Impact	No
Budgeted	Yes
Budget Source	Various
Recommended Action	Approval of resolutions to amend District School Budget
Goals	<a href="#">F.1. To increase fiscal efficiencies while maintaining good stewardship of the District's fiscal assets in order to provide better educational resources to students</a>

### Public Content

#### Background Information/Description

On September 15, 2022, the School Board adopted the budget for fiscal year 2022-2023. As the fiscal year progresses, we ask you to amend the budget to more accurately reflect estimated revenues and appropriations. The amendments are the results of various factors including: increases or decreases in estimated revenues to more accurately reflect revenues; increases or decreases in appropriations to more accurately reflect estimated expenditures; and schools, departments, and projects make changes to their budget in order to better utilize funds.

#### Fiscal Impact

These amendments properly reflect the estimated revenues and appropriations, and allow for better utilization of budgeted funds. These amendments show the estimated revenues and appropriations for each fund and provide a description of items amended.

#### Educational Impact

These amendments facilitate the effective operations of the District through more efficient use of funds.

[General Operating Fund - Resolution 4.pdf \(202 KB\)](#)

[Special Revenue - Federal Programs - Resolution 4.pdf \(217 KB\)](#)

[CARES Act, CRRSA Act and ARP Act Funds - Resolution 4.pdf \(186 KB\)](#)

*Our adopted rules of Parliamentary Procedure, Robert's Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Documentation concerning these items has been provided to all board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.*

### Workflow

Workflow  
Jan 5, 2023 12:59 PM :: Submitted by Victoria Perkins. Routed to Kathy Branch for approval.  
Jan 5, 2023 1:45 PM :: Approved by Kathy Branch. Routed to Tammy Edwards for approval.  
Jan 5, 2023 3:11 PM :: Approved by Tammy Edwards. Routed to Terry St Cyr for approval.  
Jan 5, 2023 3:38 PM :: Final approval by Terry St Cyr

### Motion & Voting

Board Approval

Motion by Patty Hightower, second by Kevin Adams.

Final Resolution: Motion Carries

Yes: Kevin Adams, Paul Fetsko, David Williams, Patty Hightower, Bill Slayton

**Last Modified by Holley DeWees on January 17, 2023**

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 4 - GENERAL OPERATING FUND**

**January 17, 2023**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>3121</b> Fedl Impact Funds-Cur Op	400,000.00	400,000.00			400,000.00
<b>3191</b> ROTC	500,000.00	500,000.00			500,000.00
<b>3202</b> Medicaid	900,000.00	900,000.00			900,000.00
<b>3299</b> Misc Fedl Thru State	1,047,299.00	1,102,049.00			1,102,049.00
<b>3310</b> FL Ed Finance Program (FEFP)	151,202,382.00	151,202,382.00			151,202,382.00
<b>3315</b> Workforce Development	4,588,946.00	4,588,946.00			4,588,946.00
<b>3317</b> Performance Based Incentives	100,000.00	100,000.00			100,000.00
<b>3323</b> CO & DS for Admin Expense	24,217.00	24,217.00			24,217.00
<b>3341</b> Racing Commission Funds	446,500.00	446,500.00			446,500.00
<b>3343</b> State License Tax	55,000.00	55,000.00			55,000.00
<b>3355</b> Class Size Reduction/Operating	37,657,781.00	37,657,781.00			37,657,781.00
<b>3371</b> Voluntary Pre-K Program	1,386,153.40	1,386,153.40			1,386,153.40
<b>3373</b> Reading Programs	308,731.31	589,840.31			589,840.31
<b>3399</b> Other Misc State Revenue	441,934.98	476,645.35			476,645.35
<b>3411</b> District School Taxes	114,024,827.00	114,024,827.00			114,024,827.00
<b>3425</b> Rent	240,000.00	240,000.00			240,000.00
<b>3440</b> Gifts Grants & Bequests	34,150.00	34,150.00			34,150.00
<b>3461</b> Adult General Ed Course Fees	12,000.00	12,000.00			12,000.00
<b>3462</b> Postsecondary Vocational Fees	800,000.00	800,000.00			800,000.00
<b>3463</b> Continuing Workforce Ed Fees	20,000.00	20,000.00			20,000.00
<b>3464</b> Capital Improvement Fees	30,000.00	30,000.00			30,000.00
<b>3465</b> Postsecondary Lab Fees	139,500.00	139,500.00			139,500.00
<b>3467</b> GED Testing Fees	10,000.00	10,000.00			10,000.00
<b>3468</b> Financial Aid Fees	65,000.00	65,000.00			65,000.00
<b>3469</b> Other Student Fees	38,000.00	38,000.00			38,000.00
<b>3473</b> School-Age Child Care Fees	0.00	409,000.00			409,000.00
<b>3491</b> Bus Fees	250,000.00	250,000.00			250,000.00
<b>3493</b> Sale Of Junk	200,000.00	200,000.00			200,000.00
<b>3494</b> Fedl Indirect Cost Rate	1,500,000.00	1,500,000.00			1,500,000.00
<b>3495</b> Other Misc Local Sources	482,699.58	482,699.58			482,699.58
<b>3498</b> Lost Damaged & Sale Txbks	15,000.00	15,000.00			15,000.00
<b>3499</b> Food Srvs Indirect Cost Rate	450,000.00	450,000.00			450,000.00
<b>3630</b> Trans From CP Proj Funds	9,436,596.00	9,436,596.00			9,436,596.00
<b>9999</b> Beginning Fund Balance	36,168,966.00	36,168,966.00			36,168,966.00
<b>TOTAL:</b>	<b>362,975,683.27</b>	<b>363,755,252.64</b>	<b>0.00</b>	<b>0.00</b>	<b>363,755,252.64</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
RESOLUTION NO.: 4 - GENERAL OPERATING FUND**

**January 17, 2023**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	191,504,926.34	200,663,421.91		141,540.00	200,521,881.91
<b>6100</b> Student Support Services	18,499,793.90	18,448,241.90			18,448,241.90
<b>6200</b> Instructional Media Svc	4,699,123.41	4,719,123.41			4,719,123.41
<b>6300</b> Instruct & Curr Dev Svc	8,249,950.08	8,573,792.00			8,573,792.00
<b>6400</b> Instruct Staff Trng Svc	3,913,820.85	3,929,398.01			3,929,398.01
<b>6500</b> Instr Tech Svc	4,260,179.19	4,260,179.19			4,260,179.19
<b>7100</b> Board	1,358,829.98	1,358,829.98			1,358,829.98
<b>7200</b> General Administration	989,987.56	989,987.56	71,540.00		1,061,527.56
<b>7300</b> School Administration	18,405,406.93	18,415,406.93			18,415,406.93
<b>7400</b> Facility Acq & Construc	783,575.80	2,795,896.68			2,795,896.68
<b>7500</b> Fiscal Services	2,710,840.41	2,710,840.41			2,710,840.41
<b>7600</b> Food Services	113,000.00	113,000.00			113,000.00
<b>7700</b> Central Services	6,864,909.52	6,865,884.52			6,865,884.52
<b>7800</b> Transportation Services	17,591,384.12	17,591,384.12			17,591,384.12
<b>7900</b> Operation Of Plant	31,495,637.19	31,576,262.19			31,576,262.19
<b>8100</b> Maintenance Of Plant	12,332,212.66	12,350,712.66			12,350,712.66
<b>8200</b> Admin Tech Svc	3,814,435.82	3,839,435.82	70,000.00		3,909,435.82
<b>9100</b> Community Services	979,861.00	976,222.34		1,378.84	974,843.50
<b>9800</b> Reserves	34,407,808.51	23,577,233.01	1,378.84		23,578,611.85
<b>TOTAL:</b>	<b>362,975,683.27</b>	<b>363,755,252.64</b>	<b>142,918.84</b>	<b>142,918.84</b>	<b>363,755,252.64</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
GENERAL OPERATING FUND  
RESOLUTION NUMBER 4  
BOARD MEETING January 17, 2023**

<b>Account Name</b>	<b>Increase (Decrease)</b>
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>	
a) <u>Child Care-After Sch(Dist Opr)</u>	
Reserve For Contingencies	Unrestricted Reserve 1,378.84
Temporary Employment	Community Services (1,378.84)
	<u>0.00</u>

**Explanation: To appropriate 4% of district operated child care revenue received.**

b) <u>Salaries &amp; Benefits</u>	
Admin-Regular Pay	General Administration 71,540.00
Group Ins-Health & Hosp	Admin Tech Svc 70,000.00
Clstrm Tchr-Reg-Pay	Basic (K-12) (71,540.00)
Group Ins-Health & Hosp	Basic (K-12) (70,000.00)
	<u>0.00</u>

**Explanation: To adjust budgets between objects and functions.**

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**January 17, 2023**

<b>REVENUE OBJECT NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
3199 Misc Federal Direct	3,943,605.00	4,295,008.55			4,295,008.55
3201 Vocational Education Acts	679,702.65	679,702.65			679,702.65
3221 Adult General Education	282,308.78	357,308.78			357,308.78
3224 Other WIOA Programs	246,018.00	246,018.00			246,018.00
3230 Individuals With Disab Ed Act	13,959,007.40	13,768,443.40			13,768,443.40
3240 Elem & Sec Ed Act, Title I	23,051,389.50	21,900,220.12			21,900,220.12
3299 Misc Fedl Thru State	4,594,611.36	4,206,237.66			4,206,237.66
<b>TOTAL:</b>	<b>46,756,642.69</b>	<b>45,452,939.16</b>	<b>0.00</b>	<b>0.00</b>	<b>45,452,939.16</b>

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 4 - SPECIAL REVENUE - FEDERAL PROGRAMS**

**January 17, 2023**

<b>EXPENDITURE FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	20,336,583.91	19,473,030.17		52,000.00	19,421,030.17
<b>6100</b> Student Support Services	1,502,137.37	1,537,326.74			1,537,326.74
<b>6200</b> Instructional Media Svc	209,952.84	234,736.32			234,736.32
<b>6300</b> Instruct & Curr Dev Svc	10,904,753.83	11,121,014.67			11,121,014.67
<b>6400</b> Instruct Staff Trng Svc	6,413,063.73	5,628,244.20			5,628,244.20
<b>6500</b> Instr Tech Svc	273,998.50	282,194.00			282,194.00
<b>7200</b> General Administration	2,350,598.77	2,257,611.18			2,257,611.18
<b>7300</b> School Administration	104,510.51	0.00			0.00
<b>7700</b> Central Services	221,703.69	224,564.40			224,564.40
<b>7800</b> Transportation Services	3,174,046.93	3,426,776.33	52,000.00		3,478,776.33
<b>7900</b> Operation Of Plant	7,481.54	6,712.98			6,712.98
<b>8200</b> Admin Tech Svc	89,865.00	93,036.10			93,036.10
<b>9100</b> Community Services	1,167,946.07	1,167,692.07			1,167,692.07
<b>TOTAL:</b>	<b>46,756,642.69</b>	<b>45,452,939.16</b>	<b>52,000.00</b>	<b>52,000.00</b>	<b>45,452,939.16</b>

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY  
EXPLANATION OF BUDGET AMENDMENT NO. 4  
SPECIAL REVENUES  
BOARD MEETING January 17, 2023**

Amend Budget Functions, Objects, Estimated Revenues, and Appropriations as approved by the Board and/or specified by the Department of Education Project Application and Amendment Procedures or other granting agencies.

<b>Project No.</b>	<b>Project Name</b>	<b>Increase (Decrease)</b>
170-2633B-3CB01	IDEA, Part B, Entitlement	0.00
<b>Explanation: Changes by schools and departments between objects and functions to better utilize funds.</b>		

**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 4 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**January 17, 2023**

<b>FUND NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>4410</b> CARES Act - ESSER Fund	291,808.80	279,846.00			279,846.00
<b>4420</b> CARES Act Fund - Other	47,474.50	9,692.11			9,692.11
<b>4430</b> ESSER II	17,719,884.55	17,719,884.55			17,719,884.55
<b>4440</b> CRRSA-Other	255,895.00	255,895.00			255,895.00
<b>4450</b> ARP Act ESSER III	101,232,180.62	102,137,213.62			102,137,213.62
<b>4460</b> Other ARP Act Relief	3,683,129.84	3,683,129.84			3,683,129.84
<b>TOTAL:</b>	<b>123,230,373.31</b>	<b>124,085,661.12</b>	<b>0.00</b>	<b>0.00</b>	<b>124,085,661.12</b>



**SCHOOL BOARD OF ESCAMBIA COUNTY  
 RESOLUTION TO AMEND DISTRICT SCHOOL BUDGET  
 RESOLUTION NO.: 4 - CARES ACT, CRRSA ACT AND ARP ACT FUNDS**

**January 17, 2023**

<b>FUNCTION NUMBER &amp; NAME</b>	<b>ORIGINAL BUDGET</b>	<b>PRESENT BUDGET</b>	<b>INCREASE</b>	<b>DECREASE</b>	<b>REVISED BUDGET</b>
<b>5000</b> Instruction	33,718,911.82	34,129,461.11		316,768.00	33,812,693.11
<b>6100</b> Student Support Services	6,967,933.77	6,963,775.98		22,432.00	6,941,343.98
<b>6200</b> Instructional Media Svc	2,795.06	22,445.06			22,445.06
<b>6300</b> Instruct & Curr Dev Svc	3,132,402.42	3,450,686.61	200.00		3,450,886.61
<b>6400</b> Instruct Staff Trng Svc	3,817,722.00	3,818,179.36		27,000.00	3,791,179.36
<b>6500</b> Instr Tech Svc	8,308.78	8,608.78			8,608.78
<b>7200</b> General Administration	3,564,965.42	3,602,038.88			3,602,038.88
<b>7300</b> School Administration	1,116,379.95	1,116,379.95			1,116,379.95
<b>7400</b> Facility Acq & Construc	64,341,588.78	64,359,396.37	6,000.00		64,365,396.37
<b>7500</b> Fiscal Services	87,700.00	162,700.00			162,700.00
<b>7700</b> Central Services	3,150,948.77	3,150,148.77			3,150,148.77
<b>7800</b> Transportation Services	339,794.92	466,773.92			466,773.92
<b>7900</b> Operation Of Plant	244,060.55	149,312.03		64,000.00	85,312.03
<b>8100</b> Maintenance Of Plant	1,997,147.25	1,997,147.25	424,000.00		2,421,147.25
<b>8200</b> Admin Tech Svc	463,818.82	412,712.05			412,712.05
<b>9100</b> Community Services	275,895.00	275,895.00			275,895.00
<b>TOTAL:</b>	<b>123,230,373.31</b>	<b>124,085,661.12</b>	<b>430,200.00</b>	<b>430,200.00</b>	<b>124,085,661.12</b>

**EXPLANATION OF BUDGET AMENDMENT AS FOLLOWS:  
 CARES ACT, CRRSA ACT AND ARP ACT FUNDS  
 RESOLUTION NUMBER 4  
 BOARD MEETING January 17, 2023**

Fund Name	Project	Increase (Decrease)
<b>II. <u>Amendments Between Appropriations &amp; Reserves</u></b>		
a) <b>4430 - ESSER II</b>		
Other Non-Prof Purc Services	ESSER II - CRRSA Act	424,000.00
Clstrm Tchr-Other Pay	ESSER II - School Allocation	30,200.00
Other Tchr-Other Pay	ESSER II - CRRSA Act	12,000.00
Remod/Renov-Non-Cap	ESSER II - CRRSA Act	6,000.00
Substitute Teachers	ESSER II - School Allocation	250.00
Non-FEFP Chrtr Schl Distrib	ESSER II - CRRSA Act	(237,172.50)
Supplies	ESSER II - CRRSA Act	(64,000.00)
Pro & Tech Services	ESSER II - CRRSA Act	(39,361.00)
Supplies	ESSER II - School Allocation	(30,250.00)
Clstrm Tchr-Other Pay	ESSER II - CRRSA Act	(30,000.00)
Clstrm Tchr-Other Pay	ESSER II - CRRSA Act	(27,000.00)
Other Support-Reg Pay	ESSER II - CRRSA Act	(15,370.00)
Retirement Benefits	ESSER II - CRRSA Act	(11,900.00)
Substitute Teachers	ESSER II - CRRSA Act	(7,557.00)
Retirement Benefits	ESSER II - CRRSA Act	(6,800.00)
Technology-Related Rentals	ESSER II - CRRSA Act	(2,227.50)
Other Support-Other Pay	ESSER II - CRRSA Act	(612.00)
Clstrm Tchr-Reg-Pay	ESSER II - School Allocation	(200.00)
		<u>0.00</u>

**Explanation: To transfer funds between functions, objects, and cost centers within various ESSER II Fund projects.**